

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Disclosure
PROCEDURE # 6.2.6	SUBJECT: Receiving and Disclosing Information	
EFFECTIVE DATE: 11/1/11		
CONTACT: Disclosure Office		LOCATION: State Office Bldg; Station #6 PHONE: 502-564-2551 or 502-564-2552

## STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

## I. PURPOSE

To outline procedures to be followed for use and disclosure of information obtained from outside agencies.

## II. PROCEDURE

- A. The Disclosure Office shall document receipt of the requested information, and disclose the information to the requesting employee.
- B. The requesting employee shall sign a release form for all federal information and sensitive documents from other agencies. The information is to be protected while in use by the DOR ([see Section III Security of Information](#)). Confidential information received in accordance with an Exchange of Information Agreement may not be made a part of a DOR file. This information shall be returned to the Disclosure Office when no longer needed and a record of its destruction shall be made.
- C. Information acquired from other agencies that is not confidential does not require a signed release form. Statistical information and public record information are not confidential. This information may become part of the permanent record and may be disclosed to other agencies or employees.
- D. All information obtained from the IRS is highly confidential, is only available to DOR employees with a "need to know", and shall never be disclosed to a third-party inside or outside of the DOR unless authorized by the Disclosure Office.
- E. The Disclosure Office shall maintain a record of the destruction of all information obtained from other agencies for five (5) years.

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### III. SECURITY OF INFORMATION

DOR requires that all confidential tax information and all outside agency confidential information shall be maintained by secure methods as established by the DOR.

1. Confidential information received through an Exchange of Information Agreement shall not be disclosed to anyone either inside or outside the DOR without a “need to know”, unless:
  - a. written authorization to do so is obtained from the Disclosure Office;
  - b. the Exchange of Information Agreement provides for the disclosure; or
  - c. a waiver exists from the taxpayer or the other agency authorizing disclosure of the information
2. In accordance with secure storage guidelines outlined in [Publication 1075 - Tax Information Security Guidelines](#), all federal hard copy information:
  - a. shall be stored in a locked cabinet or desk or inside a locked room when not being used; and
  - b. shall not be co-mingled with state tax information.
3. All outside agency information shall be kept in a desk or cabinet when not in use.

### IV. DISCLOSURE OFFICE CONTACT

Contact the DOR's Disclosure Officer at:

*Department of Revenue  
501 High Street  
PO Box 1229, Station #6  
Frankfort, KY. 40602-1229*

Telephone number: 502-564-2552 or 502-564-2551

Fax number: 502-564-9896

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## V. DISCIPLINARY ACTION

Failure to adhere to the statutory requirements of [KRS 131.190](#) is punishable by those penalties found in [KRS 131.990](#), including reprimand, suspension or dismissal. If federal data or information is involved, federal penalties may also apply, including those pursuant to IRC 7213 (a)(2) and IRC 7431(2).